

Manual Accounts Payable Process



Account Payable Procedure Manual

AICPA



Account Payable Procedure Manual:

Fundamentals of Accounts Payable Mary Schaeffer, 2014-01-25 Unless you are satisfied with an accounts payable function that is expensive inefficient makes lots of duplicate and improper payments permits fraud and is continually in hot water with state and federal regulators it is critical that the foundation of the accounts payable department be as strong and impenetrable as possible This is not as simple as you might think To create a solid foundation best practices must be used and strong internal controls integrated throughout the function For all that to happen a good understanding of the fundamentals of the accounts payable function is required That is the goal of this book and it is a lot more complicated than many realize Now many professionals reading this book will already know some of what s included After all we all know how to pay bills For starters there s a right way and a wrong way to handle the functions related to paying invoices What s more the function is changing thanks to technology new frauds and increased regulatory requirements So while some of the fundamentals have stayed the same for many years a lot has changed And that s just the tip of the iceberg there s a lot more to the accounts payable function than just paying bills invoices Table of Contents Preface Chapter 1 The Foundation of the Accounts Payable Function Chapter 2 Master Vendor File Where the Process Should Begin Chapter 3 Invoice Processing The Reason Accounts Payable Exists Chapter 4 Checks The Original and Least Efficient Payment Vehicle Chapter 5 Purchase Cards Streamlining the Payment Process for Small Purchases Chapter 6 Electronic Payments The Most Efficient Payment Vehicle Chapter 7 Operational Issues Invoice Handling and Processing Chapter 8 Operational Issues Payments Chapter 9 Inaccurate Payments and Payment Auditing Chapter 10 Expense Reimbursement Travel Entertainment Chapter 11 Check and P card Payment Fraud Detection and Prevention Chapter 12 Electronic Payment Fraud Detection and Prevention Chapter 13 Fraud Other Types Affecting the Account Payable Function Chapter 14 The Accounts Payable Policy and Procedures Manual Chapter 15 Regulatory Issues Affecting the Accounts Payable Function A Lot More than Just 1099s Chapter 16 Using Technology to Run a More Efficient Accounts Payable Function Chapter 17 Internal Controls The Glue that Holds a Best Practice Function Together Chapter 18 Enhancing Operational Productivity in Accounts Payable The Ongoing Challenge Chapter 19 Enhancing Payment Productivity The Electronic Payment Challenge Chapter 20 Enhancing the Bottom Line Where AP Can Bring in Cash Chapter 21 Vendor Relations An Often Overlooked Issue Chapter 22 The Future of the Accounts Payable Function Glossary Excerpt 101 Best Practices for Accounts Payable Index About Mary S Schaeffer and AP Now

Policies and Procedures Manual for Accounting and Financial Control Douglas W. Kurz, 2003-05

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